

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

**ACCOUNTANT FEE APPLICATION COVER SHEET**

IN RE: <u>MARIA E. BURTON</u>	APPLICANT: <u>F.I.R.S.T.</u>
CASE NO. <u>07-23266 (RG)</u>	CLIENT: <u>Joseph J. Newman, Trustee</u>
CHAPTER: <u>7</u>	CASE FILED: <u>September 17, 2007</u>

COMPLETION OF THIS FORM CONSTITUTES A CERTIFICATION  
UNDER PENALTY OF PERJURY. RETENTION ORDERS ATTACHED.

*Nicholas J. DeGroot*  
SIGNATURE OF APPLICANT

12/21/09  
DATE

**SECTION I  
FEE SUMMARY**

FINAL FEE APPLICATION NO. 1

TOTAL PREVIOUS FEE REQUESTED: \$ 0

TOTAL FEES ALLOWED TO DATE: \$ 0

TOTAL RETAINER (IF APPLICABLE): \$ 0

TOTAL HOLDBACK (IF APPLICABLE): \$ 0

TOTAL RECEIVED BY APPLICANT: \$ 0

NAME OF PROFESSIONAL AND TITLE	HOURS	RATE	FEE
1. SEE ATTACHED SCHEDULE			
2.			
3.			
4.			
5.			
6.			
7.			

FEE TOTALS - PAGE 2 1,472.50

DISBURSEMENTS TOTAL - PAGE 3 34.40

TOTAL FEE APPLICATION 1,506.90

**MARIA E. BURTON**  
**ATTACHMENT TO INVOICE**

ACCOUNTANT			HOURS	RATE	FEE
NICHOLAS J. DELZOTTI	- PARTNER	2009	2.00	\$ 300.00	\$ 600.00
WILLIAM J. SPEED	- MANAGER	2009	1.00	225.00	225.00
ROBERT GROCHOCKI	- SR. ACCOUNTANT	2009	3.70	175.00	647.50
TOTAL			6.70	219.78	1,472.50
EXPENSES (SECTION III)					34.40
TOTAL			6.70	\$ 224.91	\$ 1,506.90

## SECTION II SUMMARY OF SERVICES

SERVICES RENDERED	HOURS	FEE
a) Telephone Calls		
b) Correspondence Drafted/Reviewed	0.60	180.00
c) Court Appearance & Trial Preparation		
d) Planning and Administration:		
(1) Staff Meetings		
(2) Work Program & Scope of Services		
e) Meetings with Parties to Case	1.60	420.00
f) Review of File		
g) Travel Time - at 50% of normal rate		
h) Analyze Cash Flow and Debtor Performance		
i) Analyze Assets and Liabilities		
j) Maintenance and Preparation of Books		
k) Prepare and Review DIP Reports		
l) Prepare Financial Statements and Reports		
m) Prepare Payroll and Income Tax Returns	3.70	722.50
n) Obtain and Inventory Records		
o) Investigate and Documentation of Preferences and Fraudulent Conveyances		
p) Analyze and Document Proof of Claim		
q) Prepare Schedules and Statement of Financial Affairs		
r) Plan and Disclosure Statement Services		
s) Prepare Fee Application	0.80	150.00
t) Other Services:		
_____		
_____		
_____		
(Con't Other Services to Separate Page in Needed)		
<b>SERVICES TOTALS:</b>	6.70	1,472.50

**SECTION III**  
**SUMMARY OF DISBURSEMENTS**

DISBURSEMENTS	AMOUNT
a) Telephone	
b) Messenger Service	
c) Photocopying No. of Pages <u>127</u> Rate per Page <u>0.20</u>	25.40
d) Travel - Exhibit B	-
e) Postage	
f) Overnight Mail	
g) Facsimile Charges (outgoing only)	9.00
h) Other (explain) _____ _____ _____	
<b>DISBURSEMENT TOTAL:</b>	34.40

**SECTION IV**  
**CASE HISTORY**

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( 1 ) DATE CASE FILED: September 17, 2007

( 2 ) CHAPTER UNDER WHICH CASE WAS COMMENCED: Chapter 7

( 3 ) DATE OF RETENTION: September 23, 2009

(ANNEX OF ORDERS)

IF LIMIT ON NUMBER OF HOURS OR OTHER LIMITATION TO RETENTION,

SET FOURTH:

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

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IN THE MATTER OF

AFFIDAVIT FOR FINAL  
ALLOWANCE FOR ACCOUNTANTS  
CASE NO. 07-23266 (RG)

MARIA E. BURTON

DEBTOR

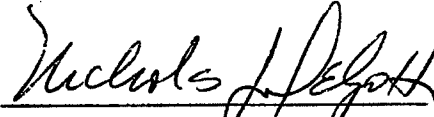
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STATE OF NEW JERSEY  
COUNTY OF ESSEX

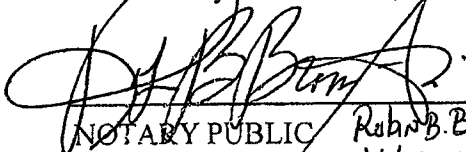
I, NICHOLAS J. DELZOTTI, being duly sworn, deposes and says that:

1. I am a partner with the of the firm of F.I.R.S.T., Former Internal Revenue Service Team, maintaining offices at 4 Concord, New Jersey 07016.
2. Our firm is familiar with tax procedures and accounting practices and thoroughly familiar with insolvency matters.
3. We perform tax and accounting services for the Trustee and Counsel in other bankruptcy matter completely unrelated to this case. With this exception, neither I nor any member of the firm is related to or has any business association with any attorney, creditor, bankrupt or debtor or any other party to these proceedings.
4. In accordance with Court Order dated September 23, 2009, F.I.R.S.T. was retained to perform the function of Accountants for the Debtor.
5. The recitation of each and every item of professional services which petitioner performed is not set forth in this application. The Court is referred to "Exhibit A" for a review of each and every item of services rendered. However, the following is a summary of the major services rendered; Benefits of Services to estate; and problems related to completing tasks.
  - A. Research tax issues.
  - B. Prepare final federal and state tax returns

In order for your petitioner to render the services outlined on the attached schedule, it was necessary to expend approximately 6.70 working hours. Based upon time expended the reasonable value of the services rendered by the petitioner is the sum of \$1,472.50 for fees and \$34.40 for expenses for a total of \$1,506.90.

  
NICHOLAS J. DELZOTTI

Sworn to and subscribed before me  
this 11th day of December, 2009

  
NOTARY PUBLIC Robin B. Brown-Ali  
My commission Expires 5/14/2013

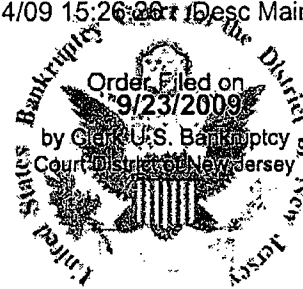
MARIA E. BURTON

EXHIBIT A

FUNCTION	DATE	ACCOUNTANT	HOURS
PREPARE AFFIDAVIT OF DISINTERESTEDNESS	09/09/09	ND	0.60
MEETING WITH W. SPEED AND TRUSTEE TO REVIEW FILE, RESEARCH TAX ISSUES AND DISCUSS SAME	11/11/09	ND	0.80
MEETING WITH TRUSTEE AND N. DELZOTTI RE: RESEARCH TAX ISSUES AND DISCUSS WITH N. DELZOTTI	11/11/09	WS	0.80
PREPARE FINAL TAX RETURN	12/02/09	RG	3.10
REVIEW AND SIGN FINAL FEDERAL AND STATE TAX RETURNS	12/02/09	ND	0.60
PREPARE FINAL FEE APPLICATION	12/09/09	RG	0.60
REVIEW FINAL FEE APPLICATION	12/09/09	WS	0.20
	TOTAL HOURS		<u>6.70</u>



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**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-2(c)

**TRENK, DiPASQUALE, WEBSTER,  
DELLA FERA & SODONO, P.C.**

347 Mt. Pleasant Avenue, Suite 300

West Orange, NJ 07052

(973) 243-8600

Michele M. Dudas (MD5029)

*Counsel to Joseph J. Newman, Chapter 7 Trustee*

In re:

MARJA E. BURTON,

Debtor.

Case No.: 07-23266 (RG)

Honorable Rosemary Gambardella

Chapter 7

Recommended Local Form:

☒ Followed

☐ Modified

**ORDER AUTHORIZING RETENTION OF  
F.I.R.S.T. AS ACCOUNTANTS TO TRUSTEE**

The relief set forth on the following page, numbered two (2), is hereby **ORDERED**.

**DATED: 9/23/2009**

\_\_\_\_\_  
Honorable Rosemary Gambardella  
United States Bankruptcy Judge

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In re: Maria E. Burton

Case No.: 07-23266 (RG)

Applicant: Joseph J. Newman

☒ Trustee: ☒ Chap. 7 ☐ Chap. 11 ☐ Chap. 13.  
☐ Debtor: ☐ Chap. 11 ☐ Chap. 13  
☐ Official Committee of \_\_\_\_\_

Professional: F.I.R.S.T.

Address: 4 Concord Street  
Cranford, NJ 07016

☐ Attorney for:

☐ Trustee ☐ Debtor-in-Possession

☐ Official Committee of \_\_\_\_\_

☒ Accountant for:

☒ Trustee ☐ Debtor-in-Possession

☐ Official Committee of \_\_\_\_\_

☐ Other Professional:

☐ Realtor ☐ Appraiser ☐ Special Counsel ☐ Auctioneer

☐ Other (specify): \_\_\_\_\_

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Upon the applicant's request for authorization to retain the professional named above,

It is hereby **ORDERED** as follows:

1. The applicant, Joseph J. Newman, Chapter 7 Trustee, is authorized to retain the professional, F.I.R.S.T., to act as accountants for the Trustee.
2. Compensation shall be paid in such amounts as may be allowed by the Court upon proper application(s) therefor.
3. The effective date of retention is the date the application is filed with the Court.

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